

EXPENDITURES BY CATEGORY

6475

(Revised 09/2017)

The Expenditures by Category statement is prepared for the Governor's Budget and the Enacted Budget, and summarizes salaries and wages, staff benefits, and operating expenses and equipment. Expenditures by Category presentations include state operations and local assistance expenditures.

Operating expenses and equipment are reported as a single line entry. Details are provided in supplementary schedules. See SAM Section [6451](#).

Special Items of Expense are also reported as a single line entry following operating expenses and equipment. See SAM Section [6469](#).

Totals, Expenditures, All Funds bottom-line represents the sum of all budgetary expenditures separated by state operations and local assistance.